

**IN THE CLAIMS:**

1. (original) A switching circuit comprising:  
at least two switches coupled to an upper voltage and a lower voltage; and  
at least one passive break-before-make element coupled in series to the at least two switches; and  
wherein the switching circuit is coupled to a load.
2. (original) The switching circuit of claim 1, further comprising:  
a low pass filter, wherein the switching circuit is coupled to the load through the low pass filter.
3. (original) The switching circuit of claim 1, wherein the passive break-before-make element comprises:  
a resistive element and an inductive element coupled in parallel.
4. (original) The switching circuit of claim 1, wherein the passive break-before-make element comprises:  
a resistive element and a capacitive element coupled in series; and  
an inductive element coupled in parallel to the resistive element and the capacitive element.

5. (original) The switching circuit of claim 2, wherein the low pass filter includes at least one inductor and at least one capacitor.
6. (original) The switching circuit of claim 1, wherein the switching circuit is included in a push-pull circuit configuration.
7. (original) The switching circuit of claim 1, wherein the at least two switches are transistors.
8. (original) The switching circuit of claim 1, wherein the switching circuit is internal to an integrated circuit chip.

9.-15. (cancel)

16. (original) A switching audio amplifier circuit comprising:
  - a digital circuit providing a switching signal;
  - at least two switches coupled to an upper voltage and a lower voltage for receiving the switching signal; and
  - at least one passive break-before-make element coupled in series to the at least two switches; andwherein the switching audio amplifier circuit is coupled to a load through a low pass filter.
17. (original) The switching audio amplifier circuit of claim 16, wherein the load is a speaker system.
18. (original) The switching audio amplifier circuit of claim 16, wherein the passive break-before-make element comprises:
  - a resistive element and an inductive element coupled in parallel.

19. (original) The switching audio amplifier circuit of claim 16, wherein the passive break-before-make element comprises:
  - a resistive element and a capacitive element coupled in series; and
  - an inductive element coupled in parallel to the resistive element and the capacitive element.
20. (original) The switching audio amplifier circuit of claim 16, wherein the switching audio amplifier circuit is included in a push-pull circuit configuration.
- 21.-24. (cancel)
25. (original) A method for operation of a switching circuit, comprising:
  - applying a switching signal to the switching circuit; and
  - providing a passive break-before-make element in the switching circuit; and
  - wherein the passive break-before-make element provides a high impedance in a short term and a low impedance in a long term.
26. (original) The method of claim 25, wherein the passive break-before-make element includes a storage element, the method further comprising:
  - storing excess energy during a switching transition of the switching circuit in the storage element.
27. (original) The method of claim 26, wherein the storage element is an inductive element.
28. (original) The method of claim 25, wherein the passive break-before-make element includes a dissipation element, the method further comprising:
  - dissipating excess energy during a switching transition of the switching circuit in the dissipation element.

29. (original) The method of claim 28, wherein the dissipation element is a resistive element.

30. – 63. (cancel)